

	MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES CHILD AND ADULT CARE FOOD PROGRAM	ISSUED	REVISED	CHAPTER	SECTION
	CHILD CARE CENTERS POLICY & PROCEDURE MANUAL	3/91	1/16	6	6.10
CHAPTER Chapter 6. Requirements of Management – SO’s		SUBJECT Audits			

Non-profit institutions receiving more than \$500,000 in Federal Financial Assistance per year must be audited every year except for certain non-federal entities that obtain biennial (2 year) audits. It is the institution's responsibility to have the audit completed. A copy of the audit shall be submitted to the Missouri Department of Health and Senior Services – Community Food and Nutrition Assistance (CFNA).

For-profit institutions receiving more than \$100,000 in Child Nutrition Program funds per year will be audited by MDHSS at least once every two years.

DHSS may contract with auditors to conduct limited scope audits of for-profit or non-profit institutions at any time regardless of the amount of CACFP reimbursement received.

DHSS may contract with auditors to conduct fiscal reviews of for-profit and non-profit institutions as part of the regularly scheduled monitoring review. These fiscal reviews will cover the financial aspects of the CACFP, and augment the monitoring reviews conducted by MDHSS.

Specific questions regarding CACFP audits, limited scope audits, and fiscal reviews may be directed to the MDHSS' chief internal auditor at:

Missouri Department of Health and Senior Services
Chief Internal Auditor
Division of Administration
P.O. Box 570
Jefferson City, MO 65102